

TAB 4

### DECLARATION OF HAL O'NEIL, CPA

Hal O'Neil, CPA hereby declares as follows:

1. I am an adult resident of the State of Texas and make this Declaration based on my personal knowledge.
2. I am a Certified Public Accountant and one of the owners of the firm Wood, Stephens & O'Neil, LLP, based in Fort Worth Texas. Wood, Stephens & O'Neil, LLP currently has five full and part-time employees.
3. I have provided accounting services to the Association of Professional Flight Attendants ("APFA") since 2004. Our firm conducts an annual audit of the APFA, works on tax returns, and performs audits relating to certain requirements of the Railway Labor Act regarding union dues. We also respond to requests for additional analysis on an as-needed basis.
4. In 2019, I was asked by the APFA to review certain payments that had been made to former officers of APFA, including Eugenio Vargas. This initial review did not involve payments to Robert Ross. In 2020, I was also asked to conduct a review regarding Robert Ross. In connection with those requests, I prepared and produced to APFA worksheets showing the overpayment calculations we had made along with a memorandum.
5. With respect to Robert Ross, I was asked by APFA Treasurer Erik Harris to review whether payments made to Mr. Ross were consistent with a "Transition Agreement" document which Mr. Ross had entered into with APFA in 2018. Among other things, I looked into payments for accrued and unused sick days, and accrued and unused vacation days. With respect to those payments, I was asked by Mr. Harris to examine both the number of days of accrued sick and vacation which had been paid to Mr. Ross, as well as the rate of pay applied to

each such day, and to determine whether the payments were consistent with the Transition Agreement provided to me.

6. Based on my review of the Transition Agreement, I concluded that it appeared that Mr. Ross had been paid for the appropriate number of days of accrued and unused sick leave and vacation. I also concluded that the daily rate applied those days was incorrect. I found, as I had found with respect to other former National Officers who left office in 2018, that an inflated daily rate had been applied to this calculation.

7. On October 22, 2020, my office provided Mr. Harris with a set of Schedules for each National Officer who left office in 2018, including Mr. Ross, showing the overpayments I had calculated for each officer. With respect to Mr. Ross, my analysis of the overpayment to him was reflected on "Schedule C" of materials I provided to Mr. Harris in October 2020; the overpayment was in the amount of \$5436.47.

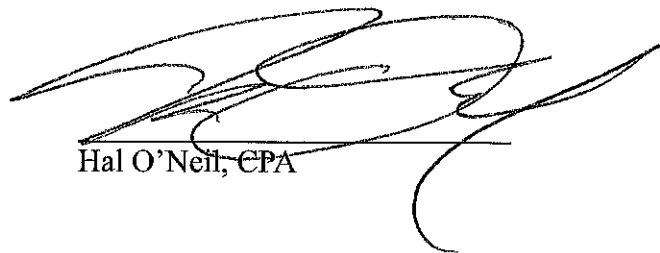
8. I also provided Mr. Harris with a memorandum on that same date, with the heading "Confidential Memorandum." A copy of that memorandum, including Schedule C pertaining to Mr. Ross, is attached hereto as Exhibit A. As I explained therein, my work was pursuant to an "informal engagement ... substantially less in scope than an audit engagement," and that I "had prepare[d] an overpayment schedule of the accrued and unused sick, and accrued an unused vacation time payments made to Bob Ross in 2018." In addition I wrote that:

Please note the Bob Ross confidential transition agreement states that he will be paid all of his accrued and unused sick, and accrued an unused vacation time. This agreement doesn't specify that the payments be made in accordance with the policy manual guidelines. Consequently, these payments appear appropriate and in compliance with the transition agreement.

I understand that the Plaintiffs in this lawsuit contend that this quoted language means that I found Mr. Ross had been paid the appropriate total amount and had not been overpaid. That is

incorrect and is not what I wrote nor what I meant. The area of contention, as communicated to me by Mr. Harris, was whether the hours Mr. Ross was paid were in compliance with the Transition Agreement rather than the APFA policy manual. I intended by that sentence to communicate only my finding, as reflected in the schedules, that Mr. Ross had been paid for the correct number of days provided for in the Transition Agreement. I did not intend to communicate that Mr. Ross had been paid the correct daily rate. In fact, as shown on Schedule C regarding Mr. Ross, I concluded based on the information provided that Mr. Ross had been overpaid in the amount of \$5436.47. The overpayment was a result of using the wrong daily rate for these payments.

I declare under penalty of perjury that the foregoing is true and correct. Executed this 21st day of March 2024.



Hal O'Neil, CPA

**Wood, Stephens &  
O'Neil, L.L.P.**  
Certified Public Accountants

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**CONFIDENTIAL MEMORANDUM**

MEMO TO: APFA Board of Directors and the Executive Committee

FROM: Hal O'Neil, CPA, Pam Bush

SUBJECT: Review of officer disbursements and the Bob Ross transition agreement

DATE: October 22, 2020

The current APFA officers, in consultation with the APFA staff attorney and outside counsel, requested that our firm review specific former officer expense reimbursements and payroll disbursements, as well as the payments arising from the Bob Ross confidential transition agreement. This informal engagement is substantially less in scope than an audit engagement, the objective of which would be the expression of an opinion regarding these specific disbursements. Accordingly, we do not express an opinion or any form of assurance regarding these disbursements. Our task under this informal engagement, was as follows:

1. To review the backup for the former officers' salary disbursement amounts from 2016 - 2018 and to determine these base salaries were calculated correctly and in compliance with the guidelines and pay rates stipulated in the APFA policy manual. Please see the enclosed schedule A for each officer.
2. To prepare an overpayment schedule of the accrued and unused sick, and accrued and unused vacation time payments made to Bob Ross in 2018, similar to the overpayment schedules we prepared previously for the other three officers. Please see the enclosed schedules B and C for each officer. These overpayment schedules for the other officers were previously provided to the Board of Directors. Please note the Bob Ross confidential transition agreement states that he will be paid all of his accrued and unused sick, and accrued and unused vacation time. This agreement doesn't specify that the payments be made in accordance with the policy manual guidelines. Consequently, these payments appear appropriate and in compliance with the transition agreement. This agreement also specifies reimbursement payments to him of up to \$10,000 in actual moving expenses. His moving expense reimbursement payments did not exceed this amount.
3. To assist the APFA accounting department staff in reviewing and organizing the various requested documents, as set forth in the flight attendants Chinery and Lee financial document request.

Please contact us should the Board of Directors or the Executive Committee have questions regarding our limited engagement.

Sincerely,

*Hal O'Neil, CPA*

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A

**Eugenio Vargas - National Treasurer Pay**

105 hours paid monthly at the highest purser pay including International override, per the policy manual.

* Maximum flight attendant pay	60.13		
Purser Pay	7.50		
International pay	3.75		
	<u>71.38</u>	105 hours	7,494.90

Bi-monthly pay 4/1/16 - 12/31/16	3,747.45
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** Maximum flight attendant pay	61.33		
Purser Pay	7.50		
International pay	3.75		
	<u>72.58</u>	105 hours	7,620.90

Bi-monthly pay - 1/1/17 - 5/1/17	3,810.45
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91,450.80	Annual salary
250.55	Daily rate for sick and vacation

*** Maximum flight attendant pay	64.96		
Purser Pay	7.50		
International pay	3.75		
	<u>76.21</u>	105 hours	8,002.05

Bi-monthly pay - 5/2/17 - 12/31/17	4,001.03
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96,024.60	Annual salary
263.08	Daily rate for sick and vacation

**** Maximum flight attendant pay	66.26		
Purser Pay	7.50		
International pay	3.75		
	<u>77.51</u>	105 hours	8,138.55

Bi-monthly pay - 1/1/18 - 3/31/18	4,069.28
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97,662.60	Annual salary
267.57	Daily rate for sick and vacation

- \* Pay rates effective 4/1/16
- \*\* Pay rates effective 1/1/17 - 5/1/17
- \*\*\* Pay rates effective 5/2/17 - 12/31/17 (1.6% Increase)
- \*\*\*\* Pay rates effective 1/1/18 - 3/31/18

APPX. 0549  
WSO10



National Officer:		Eugenio Vargas		C		Overpayment Calculation	
		Annual Salary	Daily amount (divide by 365)	Eligible Days to pay	Payment		
<b>Vacation Pay - 2018</b>							
Original amount - paid in error (a)		\$ 113,021.02	309.65	14	\$ 4,335.10	(paid 3/29/2018)	
Correct calculation amount		\$ 97,662.72	267.57	14	\$ 3,745.98		
					<b>Overpayment \$ 589.12</b>	<b>\$ 589.12</b>	
<b>Sick Pay - 2018</b>							
Original amount - paid in error (a)		\$ 113,021.02	309.65	12	\$ 3,715.80	(paid 3/29/2018)	
Correct calculation amount		\$ 97,662.72	267.57	12	\$ 3,210.84		
					<b>Overpayment \$ 504.96</b>	<b>\$ 504.96</b>	
<b>End of term payout - 2018</b>							
Original amount - paid in error (a)		\$ 111,317.70	304.98	54	\$ 16,468.92	(paid 6/29/2018)	
Correct calculation amount		\$ 97,662.60	267.57	54	\$ 14,448.78		
					<b>Overpayment \$ 2,020.14</b>	<b>\$ 2,020.14</b>	
<b>Vacation Pay - 2017 - (adjustment paid in 2018....all paid in error)</b>							
					<b>Overpayment \$ 523.46</b>	<b>\$ 523.46 (paid 3/29/2018)</b>	
<b>Sick Pay - 2017 - (adjustment paid in 2018....all paid in error)</b>							
					<b>Overpayment \$ 448.68</b>	<b>\$ 448.68 (paid 3/29/2018)</b>	
					<b>Overpayment subtotal \$ 4,086.36</b>	<b>**</b>	
					<b>Add 2018 profit-sharing contribution paid (3/8/2019) on excess amount above **</b>	<b>\$ 57.21 (based on 1.4%)</b>	
					<b>Total overpayment - due to APFA</b>	<b>\$ 4,143.57</b>	



A

**Marcy Dunaway - National Secretary Pay**

105 hours paid monthly at the highest purser pay including international override, per the policy manual.

* Maximum flight attendant pay	60.13		
Purser Pay	7.50		
International pay	3.75		
	71.38	105 hours	7,494.90

Bi-monthly pay 4/1/16 - 12/31/16	3,747.45
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** Maximum flight attendant pay	61.33		
Purser Pay	7.50		
International pay	3.75		
	72.58	105 hours	7,620.90

Bi-monthly pay - 1/1/17 - 5/1/17	3,810.45
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91,450.80	Annual salary
250.55	Daily rate for sick and vacation

*** Maximum flight attendant pay	64.96		
Purser Pay	7.50		
International pay	3.75		
	76.21	105 hours	8,002.05

Bi-monthly pay - 5/2/17 - 12/31/17	4,001.03
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96,024.60	Annual salary
263.08	Daily rate for sick and vacation

**** Maximum flight attendant pay	66.26		
Purser Pay	7.50		
International pay	3.75		
	77.51	105 hours	8,138.55

Bi-monthly pay - 1/1/18 - 3/31/18	4,069.28
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97,662.60	Annual salary
267.57	Daily rate for sick and vacation

- \* Pay rates effective 4/1/16
- \*\* Pay rates effective 1/1/17 - 5/1/17
- \*\*\* Pay rates effective 5/2/17 - 12/31/17 (1.6% increase)
- \*\*\*\* Pay rates effective 1/1/18 - 3/31/18





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A

**Nena Martin - National Vice President Pay**  
**National President Pay (3/2/18)**

110.5 hours paid monthly at the highest purser pay including international override, per the policy manual.

* Maximum flight attendant pay	60.13		
Purser Pay	7.50		
International pay	3.75		
	71.38	110.5 hours	7,887.49

BI-monthly pay 4/1/16 - 12/31/16	3,943.75
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** Maximum flight attendant pay	61.33		
Purser Pay	7.50		
International pay	3.75		
	72.58	110.5 hours	8,020.09

BI-monthly pay - 1/1/17 - 5/1/17	4,010.05
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96,241.08	Annual salary
263.67	Daily rate for sick and vacation

*** Maximum flight attendant pay	64.96		
Purser Pay	7.50		
International pay	3.75		
	76.21	110.5 hours	8,421.21

BI-monthly pay - 5/2/17 - 12/31/17	4,210.60
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101,054.46	Annual salary
276.86	Daily rate for sick and vacation

**** Maximum flight attendant pay	66.26		
Purser Pay	7.50		
International pay	3.75		
	77.51	110.5 hours	8,564.86

BI-monthly pay - 1/1/18 - 3/1/18	4,282.43
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102,778.26	Annual salary
281.58	Daily rate for sick and vacation

Stepped in as President on 3/2/18

**** Maximum flight attendant pay	66.26		
Purser Pay	7.50		
International pay	3.75		
	77.51	116 hours	8,991.16

BI-monthly pay - 3/2/18 - 3/31/18	4,495.58
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107,893.92	Annual salary
295.60	Daily rate for sick and vacation

- \* Pay rates effective 4/1/16
- \*\* Pay rates effective 1/1/17 - 5/1/17
- \*\*\* Pay rates effective 5/2/17 - 12/31/17 (1.6% Increase)
- \*\*\*\* Pay rates effective 1/1/18 - 3/31/18









A

**Bob Ross - National President Pay**

116 hours paid monthly at the highest purser pay including international override, per the policy manual.

* Maximum flight attendant pay	60.13		
Purser Pay	7.50		
International pay	3.75		
	<u>71.38</u>	116 hours	8,280.08

Bi-monthly pay 4/1/16 - 12/31/16	4,140.04
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** Maximum flight attendant pay	61.33		
Purser Pay	7.50		
International pay	3.75		
	<u>72.58</u>	116 hours	8,419.28

Bi-monthly pay - 1/1/17 - 5/1/17	4,209.64
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101,031.36	Annual salary
276.80	Daily rate for sick and vacation

*** Maximum flight attendant pay	64.96		
Purser Pay	7.50		
International pay	3.75		
	<u>76.21</u>	116 hours	8,840.36

Bi-monthly pay - 5/2/17 - 12/31/17	4,420.18
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106,084.32	Annual salary
290.64	Daily rate for sick and vacation

**** Maximum flight attendant pay	66.26		
Purser Pay	7.50		
International pay	3.75		
	<u>77.51</u>	116 hours	8,991.16

Bi-monthly pay - 1/1/18 - 7/31/18	4,495.58
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107,893.92	Annual salary
295.60	Daily rate for sick and vacation

- \* Pay rates effective 4/1/16
- \*\* Pay rates effective 1/1/17 - 5/1/17
- \*\*\* Pay rates effective 5/2/17 - 12/31/17 (1.6% increase)
- \*\*\*\* Pay rates effective 1/1/18 - 7/31/18

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